



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

February 28, 2014

## MEMORANDUM

**To:** Representative August

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Richard A. Champagne, Sr. Legislative Attorney, (608) 266-9930

**Subject:** Technical Memorandum to **2013 AB 801** (LRB-3306/3) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

February 28, 2014

**TO:** Richard Champagne  
Joseph Kreye  
Legislative Reference Bureau

**FROM:** Mike Wagner  
Department of Revenue

**SUBJECT:** Technical Memorandum on Assembly Bill 801: Relating to Establishing a Process for the Return of Unclaimed Property by the State

The Department has the following concerns related to the bill:

For consistency in the use of the term "set off," and for additional clarity, DOR recommends the following changes to the proposed amendment to sec. 71.93 (3) (a) (intro):

"The department of revenue shall set off any debt or other amount owed to the department, regardless of the origin of the debt or of the amount, its nature or its date. The department's setoff shall ~~also be made against~~ include the use of unclaimed property owed to the debtor under s. 177.24. If after the setoff there remains a refund in excess of \$10, the department shall ~~set off~~ use the remaining refund ~~against~~ to set off certified debts of other entities in the following order:"

The DOR recommends that sec. 177.18 (1), as amended, include explicit authorization to publish not only the names of the owners of unclaimed property, but also the address obtained from the holder report submitted under sec. 177.17, Wis. Stats. Specifically, on page 3, line 5 of the bill, DOR recommends inserting "and last-known address" after the word "name".

Under current law, persons authorized to receive information from income tax returns are listed in sec. 71.78(4), Wis. Stats. DOR recommends that the administrator of the state's unclaimed property program be added to this list, as follows:

"The administrator of the state's unclaimed property program under ch. 177 to use the addresses obtained from the department under s. 177.19 (2) for purposes of s. 177.19 (3)."

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or [bradley.caruth@revenue.wi.gov](mailto:bradley.caruth@revenue.wi.gov).

cc: Representative August